

ANNUAL REPORT

For Water Utilities

OF

Name Town of Bar Harbor

Address 93 Cottage Street, Bar Harbor, Maine 04609

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF MAINE FOR THE YEAR ENDED DECEMBER 31,2020

Signature of Person
responsible for report


Sarah M. Gilbert

TITLE Treasurer
TELEPHONE 207-288-5096

E_MAIL treasurer@barharmaine.gov

STATE OF MAINE

Extracts from Title 35A Revised Statutes

Section 102: The term "commission" when used in this chapter, means the Public Utilities Commission.

The term "corporation" when used in this chapter, includes municipal and quasi-municipal corporations.

The term "person" when used in this chapter, includes an individual, a co-partnership and a voluntary association.

The term "water works" when used in this chapter, includes all reservoirs, tunnels, shafts, dams, dikes, headgates, pipes, gates, pipes, flumes, canals, structures and appliances, and all other real estate, fixtures and personal property, owned, controlled, operated or managed in connection with or to facilitate the diversion, development, storage, supply, distribution, sale, furnishing, carriage, apportionment or measurement of water for municipal and domestic use.

The term "water utility" when used in this chapter, includes every person, its leasees, trustees, receivers or trustees appointed by any court, owning, controlling, operating or managing any water works for compensation within this State, including any aqueduct organized under former Title 35, chapter 261 and any of its predecessors.

Sec. 504. Accounts closed December 31st; balance sheet filed. The accounts of all public utilities shall be closed annually on the 31st day of December unless a different date is fixed by the commission, and a balance sheet of that date so fixed, promptly taken therefrom. Within 3 months after said date, or the date so fixed, such balance sheet together with such other information as the commission shall prescribe, verified by an officer or owner of public utility, shall be filed with the commission. Said commission may for good and sufficient cause extend said time for any public utility not exceeding 1 month and may, in its discretion, excuse any public utility from filing such returns when the gross revenue of such utility does not exceed the sum of \$50,000.

§ 1508-A - Administrative penalty

1. Penalty. Unless otherwise specified in law, the commission may, in an adjudicatory proceeding, impose an administrative penalty as specified in this section.

A. For willful violations of this Title, a commission rule or a commission order by a public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or a competitive electricity provider, the commission may impose an administrative penalty for each violation in an amount that does not exceed \$5,000 or .25% of the annual gross revenue that the public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or the competitive electricity provider received from sales in the State, whichever amount is lower. Each day a violation continues constitutes a separate offense. The maximum administrative penalty for any related series of violations may not exceed \$500,000 or 5% of the annual gross revenue that the public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or the competitive electricity provider received from sales in

B. For a violation in which a public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or a competitive electricity provider was explicitly notified by the commission that it was not in compliance with the requirements of this Title, a commission rule or a commission order and that failure to comply could result in the imposition of administrative penalties, the commission may impose an administrative penalty that does not exceed \$500,000. [PL 2011, c. 623, Pt. B, §5 (AMD).]

C. The commission may impose an administrative penalty in an amount that does not exceed \$1,000 on any person that is not a public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or a competitive electricity provider and that violates this Title, a commission rule or a commission order. Each day a violation continues constitutes a separate offense. The administrative penalty may not exceed \$25,000 for any related series of violations. [PL 2011, c. 623, Pt. B, §5 (AMD).]

D. In addition to the administrative penalties authorized by this subsection, the commission may require disgorgement of profits or revenues realized as a result of a violation of this Title, a commission rule or a commission order. [2003, c. 505, §23 (new).]

2. Considerations. In determining the amount of an administrative penalty under this section, the commission shall take into account:

A. The severity of the violation, including the intent of the violator and the nature, circumstances, extent and gravity of the prohibited act; [2003, c. 505, §23 (new).]

B. The reasonableness of the violator's belief that the violator's action or lack of action was in conformance with this Title, a commission

C. The violator's history of previous violations; [2003, c. 505, §23 (new).]

D. The amount necessary to deter future violations; [2003, c. 505, §23 (new).]

E. The violator's good faith attempts to comply after notification of a violation; and [2003, c. 505, §23 (new).]

F. Such other matters as justice requires. [2003, c. 505, §23 (new).]

Section History: PL 2003, Ch. 505, §23 (NEW). PL 2011, c. 623, Pt. B, §5 (AMD).

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounting for Water Utilities as modified by the Maine Public Utilities Commission pursuant to Chapter 610.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA).
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record and save all electronic files.
Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. **The report must be completed and filed with the Commission using CMS by April 1 of the year following the date of report. Paper copies do not need to be filed. Utilities must use the most up to date form. This version should be used for 2020 information and the Original Excel filed should be uploaded.**
10. Water utilities with less than \$50,000 of annual operating revenues are not required to complete the shaded areas of the report form but must notify the Commission by letter that the revenues were less than \$50,000.

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EXECUTIVE SUMMARY

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State of Maine

County of Hancock

} SS

I, the undersigned, Sarah Gilbert Treasurer
(Name of owner or officer) (Title)

of Town of Bar Harbor
(Full Name of Respondent)

do make oath that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said Company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth; and I further say that no deductions were made before stating the operating revenues herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said Company during the period for which said return is made, to the best of my knowledge, information, and belief.

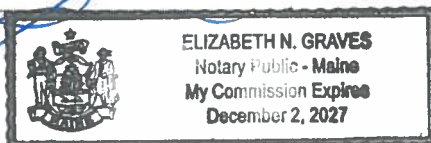


(Owner or Officer)

SUBSCRIBED AND SWORN TO before me

this 2nd day of AUGUST 2021
(month, year)





THIS FORM SHOULD BE COMPLETED USING "/S/ NAME" in place of a hard copy signature.

Utility Name: Town of Bar Harbor

Year of Report:

December 31, 2020

Line Number	HISTORY OF RESPONDENT
1	
2	1. Exact name of Utility filing this report <u>Town of Bar Harbor</u>
3	
4	2. Location of main office <u>93 Cottage St., Bar Harbor, ME 04609</u>
5	
6	3. Is this respondent an individual, partnership, association, corporation or municipality? If partnership, give date of
7	partnership and names and addresses of partners. <u>Municipal Corporation</u>
8	
9	
10	
11	
12	
13	
14	4. Give date when the utility commenced to serve the public. <u>Approximately 1875</u>
15	
16	
17	5. If a corporation, give date of organization and government of state under which organized. If organized under legislative
18	charter, state year, chapter and all amendments. <u>SP 159 of the Maine Laws of 2001</u>
19	
20	
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31	6. If consolidation or merger, give names of all constituent and merged companies with reference to charters and general laws
32	under which each was organized, and authority for consolidation or merger.
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34	<u>Not Applicable</u>
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44	7. If a reorganized company, give name of original corporation, and date, authority, and cause of re-organization.
45	<u>Bar Harbor Water Company, February 10, 1874; Chapter 449 of the Maine Laws of 1874</u>
46	<u>Entity purchased by the Town municipality on October 4, 2001; PUC Docket #2001-528</u>
47	<u>Bar Harbor Water Company corporate entity was dissolved in June, 2003</u>
48	<u>In July 2003 the utility became an operating division of the Town's Public Works Department</u>
49	
50	8. If in hands of receiver, give name of reciever date of appointment, and court having jurisdiction.
51	<u>Not Applicable</u>
52	

Line Number	HISTORY OF RESPONDENT			
1				
2	9. State fully the territory you are authorized to serve. _____			
3				
4	Any area within the boundaries of the Town of Bar Harbor			
5				
6				
7				
8				
9				
10	10. Territory actually being served.			
11	Serving the major part of the population base of the Town, consisting of the Town, including			
12	the territory located principally within the villages of Bar Harbor, Hulls Cove and Salisbury Cove			
13				
14				
15				
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19				
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21				
22	11. State fully what business, if any, is being conducted other than that of a water utility. _____			
23	None			
24				
25				
26	12. State date of annual meeting, number of shares of stock represented at last annual meeting, and voting power of several			
27	classes of stock. _____			
28				
29	Not Applicable/Municipal Corporation			
30				
31				
32				
33				
34				
35	13. Give names, addresses and holdings of the ten largest stockholders.			
	<i>Name</i>	<i>Address</i>	<i>Common Shares held</i>	<i>Preferred shares held</i>
36				
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Line Number																																									
1	1. Exact name of Utility _____																																								
2	2. Name and address of person to whom correspondence concerning this report should be addressed _____																																								
3	Sarah Gilbert, Treasurer																																								
4	93 Cottage St., Bar Harbor, ME 04609																																								
5																																									
6																																									
7	3. Telephone 207-288-5096 3a. E-mail address: <u>treasurer@barharbormaine.gov</u>																																								
8	4. List below the address of where the utility's books and records are located _____																																								
9	Financial Records - 93 Cottage St., Bar Harbor, Me 04609																																								
10	Operational Records - 50 Public Works Way, Bar Harbor, ME																																								
11																																									
12	5. Telephone _____ Operations/Supt 207-288-3555																																								
13	6. List below any audit groups reviewing records and operations: _____																																								
14	James W Wadman, CPA																																								
15	P.O. Box 889																																								
16	Ellsworth, ME 04605																																								
17	667-6500																																								
18	7. Date of original organization of the utility _____ 2/10/1874; Town purchased 10/4/2001																																								
19	8. List below the names, titles and telephone numbers of each: _____																																								
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COMPANY PROFILE

Provide to the extent available a brief narrative company profile which covers the following areas:

- A. Brief company history
- B. Public services rendered
- C. Major goals and objectives
- D. Major operating divisions and functions
- E. Current and projected growth patterns
- F. Major transactions having material effect on operations

A. On October 4, 2001, the stock in the Bar Harbor Water Company was acquired by the Town. This was approved by a Town Meeting vote and by PUC Docket #2001-528. The corporation was then dissolved on June 25, 2003 and the utility has since operated as a division of the Town's Public Works Department, but still supported 100% by user fees. There is a history of the water Company available to the public on the Town's website at www.barharbormaine.gov. This extensive history was commissioned by the National Park Service which owns the surrounding water shed land and contains historical data and activity from 1873 to 2004.

B. The public services rendered are focused on delivering high quality water at the best possible pricing for the consumer as well as maintaining adequate public and private fire hydrant pressures throughout the system.

C. One of the primary goals are the savings realized by combining and coordinating the needed water main upgrades with other critical upgrades of the Town infrastructure (sewer main replacements, road reconstruction, sidewalk reconstruction, etc.). Another major goal is to continue to maintain the water utility's filtration waiver on its surface supply which saves the ratepayers considerable monies in cost avoidance if the capital costs of a new filtration plant were otherwise factored into the rate structure. The cooperative effort by the Water Division personnel along with Acadia National Park staff on their land surrounding the surface supply contributes to the protection of the utility's vital water resource. An emphasis on reducing water loss through replacing old pipes, identifying leaks and replacing meters is ongoing and involves a capital replacement program that is reviewed and funded on an annual basis. Since Town acceptance of its 2020 Water Master Plan, the staff is evaluating priorities of goals and objectives based on that document; such as the need for increased storage capacity.

D. There is one division of six employees who cross train and share duties; three are licensed operators. The Town also employs a general manager, a capital construction manager, a technology manager and a fiscal manager to oversee those aspects of the operations and charges a service fee that reimburses the Town's taxpayers for such services. Included in the service fee is a finance component for the Town to perform the related banking, bonding, accounting, payroll, payable, budgeting and financial reporting functions. 50% of the wages and benefits of the water superintendent are charged to the wastewater Division, as he is superintendent for both operation utilities.

E. The Town's Comprehensive Plan (June 2008) encourages growth in areas served by Town water. A primary goal of the Comp Plan is to support the expansion of the Town's water distribution system into designated growth areas to support planned compact development patterns. This also helps limit the strain on existing private well water resources. There are currently approximately 40 sewer customers who could have access to Town water if they will pay for a main extension. During 2020 the Town Council accepted a Water Master Plan report that addressed various challenges; some based on future growth, increasing current storage capacity, improving booster pump stations as well as critical main replacements. A new Comprehensive Plan from our Planning Department is now in the early organized stages that will update projected growth patterns and data from its original June 2008 report.

F. Gross capital investments in 2020 were \$215,214; primarily for main/service replacements that coordinate with sewer CSO I/I projects. The last rate case was effective 1/1/16 on PUC Docket#2015-00317. There is anticipated in the current and future Water budgets increased capital construction investment relating to storage capacity expansion, mains/service replacements as well as work on the Eagle Lake dam outlet facility--all based on the recent Water Master Plan.

COMPENSATION OF OFFICERS

Line Number	Name	Title	Officer's Salary (\$)
1	The Town charges a management fee for		
2	management and fiscal services that is		
3	charged to A/C#634 on W-2.		
4			
5	The fee is composed of salaries, benefits		
6	and administrative overhead costs.		
7			
8	The fee covers time spent by the Town		
9	Manager, Public Works Director, Finance		
10	Director, Technology Administrator, as		
11	well as expenses, benefits and the time of		
12	the finance staff, office space, software		
13	and equipment. A formula for these fees		
14	and apportioned overhead based upon		
15	past experience is adjusted annually		
16	following approval by the Town Council		
17	and the annual Town Meeting process.		
18			
19	None of the personnel above receive any		
20	compensation or benefits directly from		
21	any Water Division revenues or sources.		
22			

COMPENSATION OF DIRECTORS/TRUSTEES

For each director lister on page E-4 list the number or director/meetings attended by each director/trustee and the compensation received as a director/trustee from the respondent.

Line Number	Name	Title	Number of Meetings Attended	Officer's Salary (\$)
23				
24	Not Applicable			
25				
26				
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32				
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AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-4, list the principal occupation or business affiliation if other than listed on page E-4, and all affiliations or connections with any other business or financial organization, firms, or partnerships. For purposes of this part, official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Line Number	Name	Principal Occupation or Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1				
2	Not Applicable			
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December 31, 2020

(TO BE COMPLETED BY INVESTOR-OWNED WATER UTILITIES ONLY)

E-8

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		UTILITY PLANT			
2					
3	101-105	Utility Plant	F-6	12,005,090	11,827,646
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	3,262,538	3,042,831
5					
6		Net Plant		8,742,552	8,784,815
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	1,227,165	1,297,289
8		Other Plant Adj. (Specify)			
9					
10					
11		Total Net Utility Plant		9,969,717	10,082,104
12					
13		OTHER PROPERTY AND INVESTMENTS			
14					
15	121	Nonutility Property	F-8	0	0
16	122	Less: Accumulated Depreciation and Amortization			
17					
18		Net Nonutility Property		0	0
19					
20	123	Investment In Associated Companies	F-9	0	
21	124	Utility Investments	F-9	0	
22	125	Other Investments	F-9	0	
23	127	Other Special Funds	F-9a	0	0
24					
25		Total Other Property & Investments		0	0
26					
27		CURRENT AND ACCRUED ASSETS			
28					
29	131	Cash		1,707,248	1,880,372
30	132	Special Deposits	F-8	0	0
31	134	Working Funds			0
32	135	Temporary Cash Investments			
33	141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-10	-7,376	2,046
34	145	Accounts Receivable from Associated Companies	F-11	0	0
35	146	Notes Receivable from Associated Companies	F-11	0	0
36	151	Material and Supplies	F-12	172,426	185,982
37	162	Prepayments	F-13	10,550	14,878
38	171	Accrued Interest and Dividends Receivable			
39	174	Misc. Current and Accrued Assets	F-12	0	0
40					
41					
42		Total Current and Accrued Assets		1,882,848	2,083,278
43					
44	181-190	DEFERRED DEBITS	F-13	46,300	46,038
45			& F-14		
46		TOTAL ASSETS AND OTHER DEBITS		11,898,865	12,211,420

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		EQUITY CAPITAL			
2	201	Common Stock Issued	F-16		
3	204	Preferred Stock Issued	F-16		
4	211	Other Paid-In Capital			
5	212	Discount on Capital Stock			
6	213	Capital Stock Expense			
7	214	Appropriated Retained Earnings			
8	215	Unappropriated Retained Earnings	F-5	6,847,503	6,330,384
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		Total Equity Capital		6,847,503	6,330,384
12		LONG-TERM DEBT			
13	221	Bonds	F-17	4,269,719	4,906,744
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		Total Long-Term Debt		4,269,719	4,906,744
17		CURRENT AND ACCRUED LIABILITIES			
18	231	Accounts Payable		85,699	20,612
19	232	Notes Payable	F-15	0	
20	233	Accounts Payable to Associated Companies	F-15	4,976	303,894
21	234	Notes Payable to Associated Companies	F-15	0	
22	235	Customer Deposits			
23	236	Accrued Taxes	F-18		
24	237	Accrued Interest	F-19	22,153	23,935
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	37,234	24,638
29		Total Current and Accrued Liabilities		150,062	373,079
30		DEFERRED CREDITS			
31	251	Unamortized Premium on Debt	F-14		
32	252	Advances for Construction	F-20		
33	253	Other Deferred Credits-Pension OPEB		116,315	104,852
34	255	Accumulated Deferred Investment Tax Credits			
35		Total Deferred Credits		116,315	104,852
36	261-265	OPERATING RESERVES	F-21	144,347	116,676
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21	642,341	641,263
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	271,422	261,578
40		Total Net C.I.A.C	F-21	370,919	379,685
41		ACCUMULATED DEFERRED INCOME TAXES			
42	281	Accumulated Deferred Income Taxes-Accelerated Depreciation			
43	282	Accumulated Deferred Income Taxes-Liberalized Depreciation			
44	283	Accumulated Deferred Income Taxes-Other			
45		Total Accumulated Deferred Income Taxes		0	0
46					
47		TOTAL EQUITY CAPITAL AND LIABILITIES		11,898,865	12,211,420

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

Acct#114-115 - Original acquisition costs for the purchase of the Water Company in 2001 totaled \$2,454,335. It is amortized over a period of 35 years, starting on 7/1/2003, following dissolution of the Company on June 25, 2003. This amortization schedule represent the average life of all the net depreciable assets on 7/1/2003. Annual amortization costs of \$70,124 were not to be included for future rate making purposes, as stipulated in the 1/1/04 rate case Docket #2003-759. The acquisition cost represent the net cost to acquire the Company over and above its book value, including assumption of all debt obligations. In the private sector this would be called "Goodwill".

Acct#272 - Accumulated Amortization of Contributions In Aid of Construction (CIAC). The \$9844 included in Acct #407 is also included in the total depreciation expense amount of \$251,544 shown on Schedule F-4, Acct #403. This amount (\$9844) offsets the depreciation taken on those same depreciable assets as shown on Schedule F-4 in Acct #403. The purpose of this offset accounting is to remove from the net depreciable rate base any asset depreciation paid for by outside contributions for rate making purposes.

GAAP Reconciliation - New Contributions In Aid of Construction (#271) are run through the income statement for reporting purposes in the annual fiscal year audit of June 30th each year on the Nonutility Income line, but are shown as an "increase" to the Contributions In Aid of Construction (CIAC) account on the PUC report as well as in the Town's internal reporting. The amount of CIAC for CY2020 is \$1,078 and is shown in further detail on Schedule F-21.

#265 - Tank Painting Reserves increased by \$27,000 annually by a transfer from Retained Earnings for GAAP/audit reporting with a goal of \$270,000. The \$27,000 is included in the allowable rate base expenses, but is not reflected as an expense in the audit report, unless actual cash is expended. See PUC page F-21 and the annual expense of \$27,000 is included in Acct #635, W-2.

OPERATING STATEMENT-WATER

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		UTILITY OPERATING INCOME			
2	400	Operating Revenues (should equal W-3 line 28)	W-3	2,117,717	2,205,340
3	401	Operating Expenses	W-2	1,052,531	1,031,926
4	403	Depreciation Expense	W-4	257,478	254,938
5	406	Amortization of Utility Plant Acquisition Adjustment		70,124	70,124
6	407	Amortization Expense		-9,844	-9,844
7	408.1	Taxes Other Than Income	F-18	43,677	27,178
8	409.1	Income Taxes	F-18		
9	410.1	Deferred Federal Income Taxes	F-18		
10	411.1	Provision for Deferred Income Taxes-Credit	F-18		
11	412.1	Investment Tax Credits Deferred to Future Periods	F-18		
12	412.11	Investment Tax Credits Restored to Operating Income Utility Operating Expense	F-18		
13		Total Utility Operating Expenses		1,413,966	1,374,322
14		Utility Operating Income		703,751	831,018
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property		4,500	712
17		Total Utility Operating Income		708,251	831,730
18		OTHER INCOME AND DEDUCTIONS			
19	415	Revenues From Merchandising, Jobbing and Contract Work		58,734	7,102
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work		4,536	6,581
21					
22	419	Interest and Dividend Income		14,931	33,032
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income			
25	426	Miscellaneous Nonutility Expenses Pension GASB 68		9,487	-27,416
26		Total Other Income and Deductions		59,642	60,969
27		TAXES APPLICABLE TO OTHER INCOME			
28	408.2	Taxes Other Than Income	F-18		
29	409.2	Income Taxes	F-18		
30	410.2	Provision for Deferred Income Taxes	F-18		
31	411.2	Provision for Deferred Income Taxes - Credit	F-18		
32	412.2	Investment Tax Credits - Net	F-18		
33	412.3	Investment Tax Credits Restored to Nonoperating Income	F-18		
34		Total Taxes Applicable To Other Income		0	0
35		INTEREST EXPENSE			
36	427	Interest Expense	F-19	133,924	136,605
37	428	Amortization of Debt Discount & Expense	F-14	724	723
38	429	Amortization of Premium on Debt	F-14		
39		Total Interest Expense		134,648	137,328
40		EXTRAORDINARY ITEMS			
41	433	Extraordinary Income			
42	434	Extraordinary Deductions			
43	409.3	Income Taxes, Extraordinary Items	F-18		
44		Total Extraordinary Items		0	0
45					
46		NET INCOME		633,245	755,371

OPERATING STATEMENT-WATER						
Line Number	ACCT. NO. (a)	(b)			AMOUNTS (c)	
1	215	Unappropriated Retained Earnings, 1/01/20 Beginning Balance			6,330,384	
2						
3		Changes to account:				
4	439	Adjustments to Retained Earnings (requires Commission approval prior to use):				
5		Credits				
6						
7		Total Credits			0	
8		Debits				
9						
10		Total Debits			0	
11						
12	435	Balance Transferred from Income (Page F-4, line 46)			633,245	
13						
14	436	Appropriation of Retained Earnings:				
15						
16						
17		Contractual Appropriation of Income (also defined as debt repayment -- if you have made principal payments on bonds this should be reflected here)				
18		Other				
19		Total Appropriation of Income			0	
20						
21		Dividends Declared:				
22	437	Preferred Stock Dividends Declared				
23						
24	438	Common Stock Dividends Declared				
25						
26		Total Dividends Declared			0	
27						
28	215	Unappropriated Retained Earnings, 12/31/20 Ending Balance			6,963,629	
29						
30	214	Appropriated Retained Earnings 1/01/20 Beginning Balance				
31		(state amount and purpose for each appropriation)				
32		Additions to Appropriated Retained Earnings:				
33						
34		Sinking Fund Reserve				
35		Funded Debt Retired thru Surplus				
36						
37						
38	214	Appropriated Retained Earnings 12/31/08 Ending Balance			0	
39			BEGINNING			
40	214.2	Sinking Fund Reserve	BALANCE	ADDITIONS	WITHDRAWALS	ENDING
41	214.3	Funded Debt Retired thru Surplus				BALANCE
42	214.4	Other				
43						
44		Total	0	0	0	0
44						

UTILITY PLANTS (ACCOUNTS 101-105)

Line Number	ACCT. NO. (a)	(b)	WATER (c)	OTHER (d)	TOTAL (e)
1		PLANT ACCOUNTS			
2	101	Utility Plant In Service W-1	11,993,500		11,993,500
3	102	Utility Plant Leased to Others			0
4	103	Property Held for Future Use			0
5	104	Utility Plant Purchased or Sold			0
6	105	Construction Work in Progress	11,590		11,590
7					
8		Total Utility Plant	12,005,090	0	12,005,090

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114-115)

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
9	Acquisition Adjustment (114):			
10	Stock purchase - 2781 shares @ \$873 = \$2,400,003			
11	All other net costs & adjustments = 54,331	2,454,334		2,454,334
12				
13				
14				
15				
16	Total Plant Acquisition Adjustments	2,454,334	0	2,454,334
17				
18	Accumulated Amortization (115):			
19				
20	Amortize over 35 years from date of liquidation of the Bar Harbor Water Co.			0
21	corporate entity on 6/25/03 (avg. life of all assets) - Beg. Bal 1/1/20	1,157,045		1,157,045
22	Plus 2020 amortization	70,124		70,124
23				0
24				
25	Total Accumulated Amortization	1,227,169	0	1,227,169
26				
27	Net Acquisition Adjustments	1,227,165	0	1,227,165

ACCUMULATED DEPRECIATION (ACCOUNT 108)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	BALANCE FIRST OF YEAR	3,042,831		3,042,831
2	Credit during year:			
3	Accruals charged to Account 108 W-5	257,477		257,477
4	Accruals charged other accounts (specify)			0
5				0
6				0
7	Salvage			0
8	Other credits (specify)			0
9	Total credits	257,477	0	257,477
10				
11	Debits during year:			
12	Book cost of plant retired	37,770		37,770
13	Cost of removal			0
14	Other debits (specify)			0
15				0
16	Total debits	37,770	0	37,770
17				
18	BALANCE END OF YEAR	3,262,538	0	3,262,538

ACCUMULATED AMORTIZATION (ACCOUNT 110)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
19	BALANCE FIRST OF YEAR			0
20	Credits during year:			
21	Accruals charged to Account 110			0
22	Other credits (specify)			0
23				0
24				0
25	Total credits	0	0	0
26				
27	Debits during year:			
28	Book cost of plant retired			0
29	Other debits (specify)			0
30				0
31	Total debits	0	0	0
32				
33	BALANCE END OF YEAR	0	0	0

NONUTILITY PROPERTY (Account 121)

Report separately each item of property with a book cost of \$25,000 or more included in Acct. 121. Other items may be grouped by classes of property.

Line Number	DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	RETIREMENTS (d)	ENDING YEAR BALANCE (e)
1					0
2	None				0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15	Total Nonutility Property	0	0	0	0

SPECIAL DEPOSITS (ACCOUNT 132)

Report hereunder all special deposits carried in Account 132.

Line Number	DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
16	SPECIAL DEPOSITS (Acct. 132):	
17	None	
18		
19		
20		
21		
22		
23	Total Special Deposits	0

INVESTMENTS AND SPECIAL FUNDS (Accts. 123-127)

Report hereunder all investments and special funds carried in Accounts 123 through 127.

INVESTMENT IN ASSOCIATED COMPANIES (Acct. 123)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
1						
2	None					
3						
4						
5						
6	Totals		0			

UTILITY INVESTMENTS (ACCOUNT 124)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
7						
8	None					
9						
10						
11						
12	Totals		0			

OTHER INVESTMENTS (ACCOUNT 125)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
13						
14	None					
15						
16						
17						
18	Totals		0			

INVESTMENTS AND SPECIAL FUNDS (Accts. 123-127) continued.

OTHER SPECIAL FUNDS (Acct. 127)									
Line Number	Purpose of Fund (a)	Name of Securities in Fund (b)	Trustee of Fund (c)	(d)	Balance in fund beginning of period (e)	Additions to Fund during Period		Withdrawals from fund during period (h)	Balance in fund at close of year (i)
						Cash Appropriation Fund (f)	Income from Investment of Fund (g)		
1	Sinking Funds								0
2			None						0
3									0
4									0
5									0
6									0
7	Totals				0	0	0	0	0

ACCOUNTS AND NOTES RECEIVABLE - NET (Accts 141-144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

Line Number	Description (a)	TOTAL (b)
1	ACCOUNTS RECEIVABLE:	
2		
3	Customer Accounts Receivable (Acct. 141):	
4	Water Overpayments	-2,801
5	Other	1,425
6		
7	Total Customer Accounts Receivable	-1,376
8		
9	OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
10		
11		
12		
13		
14		
15	Total Other Accounts Receivable	0
16		
17	NOTES RECEIVABLE (Acct. 144):	
18		
19		
20		
21		
22		
23		
24	Total Notes Receivable	0
25		
26	Total Accounts and Notes Receivable	-1,376
27		
28	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):	
29		
30	Balance first of year	6,000
31	Add: Provision for uncollectibles for current year	
32	Collections of accounts previously written off	
33	Utility accounts	
34	Others	
35		
36	Total Additions	0
37	Deduct accounts written off during year:	
38	Utility Accounts	
39	Other	
40		
41		
42	Total accounts written off	0
43		
44	Balance end of year	6,000
45		
46	Total Accounts and Notes Receivable - Net	-7,376

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (Acct 145)

Report each account receivable from associated companies separately.

Line Number	DESCRIPTION (a)	TOTAL (b)
1		
2		
3		
4	None	
5		
6		
7		
8		
9		
10		
11	Total	0

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (Acct 146)

Report each note receivable from associated companies separately.

Line Number	DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (d)
12			
13			
14	None		
15			
16			
17			
18			
19			
20			
21			
22	Total		0

MATERIALS AND SUPPLIES

Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	172,426		172,426
2				
3	Materials for Construction Purposes			0
4				
5	Appliances (Held for Sale)			0
6				
7				
8				
9				
10				
11				
12	Totals	172,426	0	172,426

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)

Line Number	DESCRIPTION OF ASSET (a)	AMOUNT (B)
13	Accrued Utility Revenues	
14	Other:	
15		
16	None	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	Total	0

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Prepaid Insurance			
2	Prepaid Rents			0
3	Prepaid Interest			0
4	Prepaid Taxes			0
5	Other Prepayments (Specify): State and Association dues	10,550		10,550
6				0
7				0
8				
9	Total Prepayments	10,550	0	10,550

Line Number	Description (a)	Amt. Credited to utility property (b)	Cost of Removal (c)	Salvage Credited (c)	Balance at end of year (d)
10	Miscellaneous Deferred Debits (Acct. 186):				
11					
12	Deferred Rate Case Expense (Acct. 186.6)				
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16	Deferred Pension Outflows (GASB74)				45,379
17					
18					
19					
20					
21					
22					
23					
24					
25	Total Miscellaneous Deferred Debits				45,379

UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181)

Line Number	Name of Debt to which discount and expense relate (a)	Original amount of discount and expense (b)	Amortization Period		Balance in account at beginning of year (e)	Charges to account during year (f)	Discount extinguished during year (g)	Balance in account at close of year (h)
			From (year) (c)	To (year) (d)				
1								0
2	GO SRF Bond	15,179	2002	2022	1,644		723	921
3	Duckbrook Tank							
4	2/15/2002							
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals	15,179			1,644	0	723	921

UNAMORTIZED PREMIUM ON DEBT (Acct. 251)

Line Number	Name of Debt to which premium relates (a)	Total premium to close of year (b)	Amortization Period		Balance in account at beginning of year (e)	Credits to account during year (f)	Premium extinguished during year (g)	Balance in account at close of year (h)
			From (year) (c)	To (year) (d)				
1								0
2								0
3	None							0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	Totals	0			0	0	0	0

EXTRAORDINARY PROPERTY LOSSES (Acct. 182)

Report each item separately.

Line Number	DESCRIPTION (a)	TOTAL (b)
31	Extraordinary Property Losses (Acct. 182):	
32		
33	none	
34		
35		
36	Total Extraordinary Property Losses	0

NOTES PAYABLE (Accts. 232 and 234)**OTHER SPECIAL FUNDS (Acct. 127)**

Line Number		Nominal Date of Issue	Date of Maturity	INTEREST		Principle Amount per Balance Sheet
				Rate	Frequency of Payment	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Account 232-Notes Payable					
2						
3		None				
4						
5						
6						
7						
8						
9	Totals Account 232					0
10	Account 234-Notes Payable to					
11	Associated Companies					
12						
13		None				
14						
15						
16						
17						
18						
19	Totals Account 234					0

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Acct. 233)

Report each account payable separately.

Line Number	Description	Total
	(a)	(b)
20		
21	Short term payable due to the Town's General Fund	4,976
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	Total	4,976

CAPITAL STOCK (Acct. 201 & 204)
A.- With Par Value

For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be nominally outstanding.

Line No.	Class of Stock (a)	No. of shares specified in Articles of Incorporation (b)	Par value per share (c)	Authorized by P.U.C.		Par value issued actually outstanding at close of year (f)	Cash received as consideration for issue (g)	Cash value of other property acquired or services received as consideration for issue (h)	Amount nominally outstanding at close of year (i)
				No. of shares (d)	Par value (e)				
1									
2	Common								
3		Not Applicable							
4									
5	Total Common								0
6	Preferred								
7									
8									
9	Total Preferred								
10	Receipts outstanding								
11	for installments paid								0
12	Total								0
B.-Without Par Value									
Line No.	Class of Stock (j)	No. of Shares specified in Articles of Incorporation (k)	No. of shares authorized by P.U.C. (l)	Stock Actually Outstanding		Cash Value of other property acquired or services received as consideration for issue (o)	No. of shares nominally outstanding at close of year (p)		
				Shares (m)	Cash consideration (n)				
13									
14	Common								
15		Not Applicable							
16									
17									
18									
19	Preferred								
20									
21									
22									
23									
24	Receipts outstanding								
25	for installments paid								
26	Total								

LONG TERM DEBT (Acct. 221, 223 and 224)

A.-With Par Value

Submit particulars of the various unmatured bonds and other evidences of long term debt which were in existence at the close of the year. For the purposes of this report, capital stocks and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be nominally outstanding.

Line No.	Name and Description of Obligation	Date of Issue (b)	Date of Maturity (c)	Par Value Authorized (d)	Par Value actually outstanding at close of year (e)	Cash received as consideration for issue (f)	Cash value of other property acquired or services received as consideration for issue (g)	Interest		Interest charged to income during year (j)
								Rate percent (h)	Due Date (i)	
1	Bonds									
2	GO SRF Bond									
3	Duckbrook Tank Loan	February-02	October-21	750,000	47,184	750,000		2.67%	Apr & Oct 1st	4,361
4										
5	GO Bond									
6	Main Replacements	May-10	May-30	600,000	260,233	600,000		3.0 - 4.0%	May & Nov 1st	18,297
7										
8	GO Bond									
9	BHWC Acq. Refinance									
10	& Main Replacements	September-11	December-31	3,739,000	1,026,406	3,739,000		2.0 - 3.5%	June & Dec 1st	39,656
11										
12	GO SRF Bond									
13	Duckbrook Pump Station									
14	& Treatment Plant	October-12	October-32	2,679,150	1,660,896	2,679,150		1.50%	Apr & Oct 1st	25,284
15										
16	GO Bond - Rte#3									
17	Water Main Replacement	September-15	October-35	1,700,000	1,275,000	1,800,256		2.0 - 5.0%	Apr & Oct 1st	46,326
18										
19										
20										
21										
22	Notes									
23										
24										
25										
26	Advances from									
27	Associated Cos.									
28										
29										
30	Other Long Term Debt									
31										
32										
33	Total				4,269,719					133,924

ACCRUED TAXES (Acct. 236)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Balance First of Year			0
2				
3	Accruals Charged:			
4	Utility Regulatory Assessment Fees	17,455		17,455
5	Property Taxes			0
6	Payroll Taxes	26,222		26,222
7	Other Taxes & Licenses			0
8	Federal Income Taxes			0
9	State Income Taxes			0
10	Deferred F.I.T			0
11	Deferred S.I.T			0
12	Deferred Income Taxes - Credit			0
13	ITC Deferred To Future Periods			0
14	ITC Restored To Operating Income			0
15	Taxes Applicable to Other Income			0
16	(Accts. 408.2, 409.2 & .3, 410.2, 411.2			
17	412.2 & .3)			
18				
19	Total Taxes Accrued	43,677	0	43,677
20				
21	Taxes Paid During Year:			
22	Utility Regulatory Assessment Fees	17,455		17,455
23	Property Taxes			0
24	Payroll Taxes	26,222		26,222
25	Other Taxes & Licenses			0
26	Federal Income Taxes			0
27	State Income Taxes			0
28	Deferred F.I.T			0
29	Deferred S.I.T			0
30	Deferred Income Taxes - Credit			0
31	ITC Deferred To Future Periods			0
32	ITC Restored To Operating Income			0
33	Taxes Applicable to Other Income			0
34	(Accts. 408.2, 409.2 & .3, 410.2,			
35	411.2, 412.2 & .3)			
36				
37	Total Taxes Paid	43,677	0	43,677
38				
39	Balance End of Year	0	0	0

ACCRUED INTEREST (Acct. 237)

Line Number		Balance at Beginning of Year	INTEREST Accrued during Year		Interest Paid During Year	Balance End of Year
			Acct. Debit	Amount		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Account No. 237.1 -					
2	Accrued Interest on					
3	Long Term Debt:					
4	2/15/2002 GO SRF	516		4,361	4,616	261
5	5/1/2010 GO	1,973		18,297	18,104	2,166
6	9/15/2011 GO	3,311		39,656	40,296	2,671
7	10/1/2012 GO SRF	4,700		25,284	25,624	4,360
8	9/10/2015 GO	13,435		46,326	47,066	12,695
9	Total Account No. 237.1	23,935		133,924	135,706	22,153
10						
11	Account No. 237.2 -					
12	Accrued Interest on					
13	Other Liabilities:					
14						
15						
16						
17						
18						
19	Total Account No. 237.2	0		0	0	0
20						
21	Total Account No. 237	23,935		133,924	135,706	22,153

REGULATORY COMMISSION EXPENSE--NORMALIZATION OF RATE CASE EXPENSE (Accts. 666 and 667)

Line Number	Description of Case (Docket No.)	Expense Incurred During Year	Amount Transferred to Acct. No. 186.6	Charged Off During Year	
				Acct.	Amount
	(a)	(b)	(c)	(d)	(e)
22					
23	Last rate case: (new bonding)				
24	Docket 2015-317; effective 1/1/16				
25	Amortized 1/1/16 to 12/31/17 (2 years)				
26					
27					
28					
29					
30					
31					
32	Total	0	0		0

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

Line Number	Description (a)	Balance End of Year (b)
1	Advance Billing and Payments	
2	Other: 241.1 Accrued Wages Worked	19,611
3	241.2 Uncompensated Vacation Wages	17,623
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	37,234

ADVANCES FOR CONSTRUCTION (Acct. 252)

Line Number	Name of Payor (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1	None					0
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	Total	0		0	0	0

OPERATING RESERVES (Acct. 261-265)

Line Number	Describe hereunder the several reserves carried in this account submitting balances in each reserve. (a)	Credit Balance at Start of Year (b)	Additions (c)	Withdrawals (d)	Credit Balance at close of year (e)
1	Acct. 261-Property Insurance Reserve				0
2	Acct. 262-Injuries & Damages Reserve				0
3	Acct. 263-Pensions & Benefits Reserve	29,394	671		30,065
4	Acct. 265-Miscellaneous Operating Reserves	87,282	27,000		114,282
5	Other				0
6					
7					
8					
9					
10	Total	116,676	27,671	0	144,347

CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)

Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	641,262
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	1,078
4		
5		
6	Total Credits	1,078
7	Deduct refunds during year	
8	Balance end of year	642,340
9	Less Accumulated Amortization	271,422
10		
11	Net CIAC	370,918

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM SYSTEM DEVELOPMENT CHARGES AND MAIN EXTENSION CHARGES RECEIVED DURING THE YEAR

Line Number	Description of Charge	Number of Connections	Water
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		0

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES
(Utility Operations)

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

Line Number	(a)	Ref. (b)	Amount (c)
1	Net income for the year		
2	Reconciling items for the year:		
3	Taxable income not reported on books:		
4	Not Applicable		
5			
6			
7			
8			
9			
10	Deductions recorded on books not deducted for return:		
11			
12			
13			
14			
15			
16			
17	Income recorded on books not included in return:		
18			
19			
20			
21			
22			
23			
24	Deduction on return not charged against book income:		
25			
26			
27			
28			
29			
30			
31	Federal tax net income		
32	Computation of tax:		
33			

POLITICAL ACTIVITIES, INSTITUTIONAL ADVERTISING, PROMOTIONAL ADVERTISING AND PROMOTIONAL ALLOWANCES

Report by item the account number, nature, payee and amounts for such activities, advertising, and allowances recorded in separate subdivisions of the non operating account no. 426, "Miscellaneous Nonutility Expenses." Report in an attachment a description of the methods used by the utility to collect and account for such information and methods used to inform its employees and agents of the requirement of Chapter 83 of the Public Utilities Commission's rules and regulations and how to report such information to the utility for inclusion in the report required by Section 2 and the accounts required by Section 3 of this rule. IF NONE, SO STATE.

REMARKS:

[illegible]

35-A M.R.S.A. §709(3), Insider Transactions, requires that utilities submit to the commission with its annual report a report of insider transactions requiring review and approval under subsection 2. Subsection 2 states:

2. Approval and disclosure of insider transactions. An insider transaction shall be specifically reviewed and approved by the public utility's board of directors or trustees, provided that when an insider transaction is part of a series of related transactions involving the same insider, approval of each separate transaction is not required so long as the public utility's board of directors or trustees has reviewed and approved each series of related transactions and the terms and conditions under which the transactions may take place. The minutes of the meeting at which approval is given shall indicate the nature of the transaction or transactions, that the review was undertaken and approval given and the names of individual directors or trustees who voted to approve or disapprove the transaction or transactions. In the case of negative votes, a brief statement of each dissenting director's or trustee's reason for voting to disapprove the proposed insider transaction or transactions shall be included in the minutes if its inclusion is requested by the dissenting director or trustee.

[illegible]

Utility Name: Town of Bar Harbor

Year of Report:

December 31, 2020

Accounting for Pension and Post-Retirement Benefits

Both GAAP and GASB have specific requirements for the accounting for Pension and Post-Retirement Benefits. In the space below the utility should summarize how it accounts for pensions and post retirement benefits (pay as you go, accrual) and any changes in that accounting during the last calendar year. In addition, the utility should list all accounts that it used to record these costs during the calendar year.

Description of Accounting for Pension and Post-Retirement Benefits:

The Town of Bar Harbor funds its pensions and post retirement benefits on a pay as you go method, as recommended by the legal administrators. No assets have been segregated, prefunded or restricted to provide for any post employment benefits. The Town, which has cost sharing with the multiple employer OPEB plans with the Maine Public Employees Retirement System and Maine Municipal Employees Health Trust, records its proportionate share of the collective net OPEB liability on its audited Statement of Net Position. Deferred Outflows (acct #186; F-13), the consumption of a net asset by the Town that is applicable to a future reporting period is recorded as a long term asset. Deferred Inflows (acct#253) is an acquisition of net assets by the Town that is applicable to a future reporting period and is recorded as a long term liability. In 2020, the approximate 'net' is a net pension liability, shown in the long term liability section (acct #263; F-21). Both Deferred Outflows and Deferred Inflows are recorded in the audited Town's Statement of Net Position. The changes from year to year are reflected as a long term pension expense and is currently not included in the rate base for ratemaking purposes.

Accounts Charged During Year:
Amount

None-cash portion of GASB#68 pension expense is shown on F-4, Acct#426

\$ 9,487

WATER OPERATION SECTION

WATER UTILITY PLANT ACCOUNTS

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
1	301	Organization	3,593			3,593
2	302	Franchises	0			0
3	303	Land and Land Rights	140,953			140,953
4	304	Structures and Improvements	1,804,356			1,804,356
5	305	Collecting and Impounding Reservoirs	21,831			21,831
6	306	Lake, River and Other Intakes	129,361			129,361
7	307	Wells and Springs	0			0
8	308	Infiltration Galleries and Tunnels	0			0
9	309	Supply Mains	0			0
10	310	Power Generation Equipment	74,000			74,000
11	311	Pumping Equipment	321,768	4,639	15,655	310,752
12	320	Water Treatment Equipment	571,820			571,820
13	330	Distribution Reservoirs and Standpipes	852,873		4,000	848,873
14	331	Transmission and Distribution Mains	5,699,811	116,774		5,816,585
15	333	Services	1,078,751	17,730	1,300	1,095,181
16	334	Meters and Meter Installations	268,067		15,440	252,627
17	335	Hydrants	338,388	22,169	1,375	359,182
18	339	Other Plant and Miscellaneous Equipment	0			0
19	340	Office Furniture and Equipment	39,497			39,497
20	341	Transportation	253,328	39,493		292,821
21	342	Stores Equipment	0			0
22	343	Tools, Shop and Garage Equipment	53,607	10,980		64,587
23	344	Laboratory Equipment	0			0
24	345	Power Operated Equipment	0			0
25	346	Communication Equipment	96,927			96,927
26	347	Miscellaneous Equipment	70,554			70,554
27	348	Other Tangible Plant	0			0
28						
29		Total Water Plant	11,819,485	211,785	37,770	11,993,500

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WATER OPERATING REVENUES (Acct. 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts except that where separate meter readings are added for billing purposes one customer shall be counted for each group of meters so added. If the customer count in the residential service classification includes customers counted more than once because of special services, such as air conditioning, etc. indicate in a footnote the number of such duplicate customers included in the classification.
4. Unmetered sales should be included below.

Line No.	ACCT NO.	Account Name (b)	Operating Revenues		Thousand Gallons Sold*		
			Amount for Year (c)	Increase or decrease from preceding year (d)	Amount for year (e)	Increase or decrease from preceding year (f)	Number of Customers for Year (g)
1		OPERATING REVENUES					
2		SALES OF WATER					
3	460	Unmetered Sales to Gen. Customers					
4							
5							
6							
7							
8	460	Total	0	0	0	0	0
9	461	Metered Sales to Gen. Customers					
10	461.1	Residential	601,167	29,164	61,274	5,641	1,287
11	461.2	Commercial	527,107	-86,156	97,312	-17,275	437
12	461.3	Industrial-Jackson Lab	174,290	-34,807	66,962	-6,628	42
13	461.4	Public Authorities	82,126	4,624	19,915	2,094	50
14		Total	1,384,690	-87,175	245,463	-16,168	1,816
15	462.1	Public Fire-Protection Service	585,604	0			
16	462.2	Private Fire-Protection Service	137,297	3,089			
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	2,107,591	-84,086	245,463	-16,168	1,816
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	10,126	-3,537			
24	472	Rents from Water Property					
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					
27		Total Other Operating Revenues	10,126	-3,537	0	0	0
28		Total Operating Revenues	2,117,717	-87,623	245,463	-16,168	1,816

*Where water meters record cubic feet, multiply cubic feet by 7.48 to obtain number of gallons.

WATER OPERATING REVENUES SUBJECT TO PUC/OPA ASSESSMENT

Using the information reported on page W-3, calculate the revenues subject to Commission Assessment per 35-A M.R.S.A. §116. This section defines revenues as follows: "For the purpose of this section, 'intrastate gross operating revenues' mean intrastate revenues derived from filed rates, except revenues derived from sales for resale." Therefore, Sales for Resale should be excluded when calculating the revenues subject to assessment.

Line	Description	Annual Revenues	Amount Subject to Assessment
1	Total Water Revenues (from W-3 line 28, Column c)	\$2,117,717	
2	Total Sales for Resale - Account 444 (from W-3 line 18, Column c)	\$0	
3	Net Subject to Assessment (Line 1 minus Line 2)		\$2,117,717

BASIS FOR WATER DEPRECIATION CHARGES

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	Total Investment (c)	Depreciation Base (d)	Depreciation Rate (e)	Annual Depreciation (f)
1	304	Structures and Improvements	1,804,356	1,797,424	20-40 yrs	41,756
2	305	Collecting and Impounding Reservoirs	21,831	21,311	75 yrs	148
3	306	Lake, River and Other Intakes	129,361	125,634	67 yrs	1,886
4	307	Wells and Springs				
5	308	Infiltration Galleries and Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment	74,000	74,000	20 yrs	3,040
8	311	Pumping Equipment	306,113	299,171	20-25 yrs	14,750
9	320	Water Treatment Equipment	572,459	538,894	12-20 yrs	30,462
10	330	Distribution Reservoirs and Standpipes	852,873	658,493	50 yrs	13,446
11	331	Transmission and Distribution Mains	5,737,248	5,737,248	40-76 yrs	79,464
12	333	Services	1,094,103	1,023,412	33-44 yrs	25,399
13	334	Meters and Meter Installations	260,257	219,039	direct expense	8,248
14	335	Hydrants	345,340	337,283	50 yrs	6,545
15	339	Other Plant and Miscellaneous Equipment				
16	340	Office Furniture and Equipment	39,497	37,811	6-20 yrs	4,394
17	341	Transportation Equipment	292,821	136,775	5-12 yrs	17,794
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	53,607	21,111	10-12 yrs	1,542
20	344	Laboratory Equipment				
21	345	Power Operated Equipment				
22	346	Communication Equipment	96,927	53,733	10-20 yrs	4,604
23	347	Miscellaneous Equipment	70,554	44,658	10-20 yrs	4,000
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	11,751,347	11,125,997	43.5 yrs	257,478

ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	RESERVE BALANCE AT BEGINNING OF YEAR (c)	DEPRECIATION ACCRUALS BOOKED TO RESERVE (d)	OTHER CREDITS TO RESERVE* (e)	TOTAL CREDITS TO RESERVE* (Columns d + e) (f)
1	304	Structures and Improvements	289,577	41,756		41,756
2	305	Collecting and Impounding Reservoirs				148
3			20,624	148		
4	306	Lake, River and Other Intakes	44,392	1,886		1,886
5	307	Wells and Springs				
6	308	Infiltration Galleries and Tunnels				
7						
8	309	Supply Mains				
9	310	Power Generation Equipment	12,800	3,040		3,040
10	311	Pumping Equipment	114,977	14,749		14,749
11	320	Water Treatment Equipment	211,670	30,462		30,462
12	330	Distribution Reservoirs and Standpipes				13,446
13			419,506	13,446		
14	331	Transmission and Distribution Mains				79,464
15			1,033,974	79,464		
16	333	Services	301,905	25,399		25,399
17	334	Meters and Meter Installations				8,248
18			170,826	8,248		
19	335	Hydrants	72,285	6,545		6,545
20	339	Other Plant and Miscellaneous Equipment				
21						
22	340	Office Furniture and Equipment	16,575	4,394		4,394
23	341	Transportation Equipment	180,941	17,794		17,794
24	342	Stores Equipment				
25	343	Tools, Shop and Garage Equipment	36,128	1,542		1,542
26	344	Laboratory Equipment				
27	345	Power Operated Equipment				
28	346	Communication Equipment	68,342	4,604		4,604
29	347	Miscellaneous Equipment	48,309	4,000		4,000
30	348	Other Tangible Plant				
31						
32		Total	3,042,831	257,477	0	257,477
33						

*Specify nature of transaction

Use () to denote reversal entries.

Utility Name:

Town of Bar Harbor

Year of Report:

December 31, 2020

ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE (continued)

Line Number	PLANT RETIRED CHARGED TO RESERVE (g)	ASSOCIATED SALVAGE & INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES TO RESERVE (j)	TOTAL CHARGES TO RESERVE (add columns g, h, i, j) (k)	RESERVE BALANCE AT END OF YEAR (columns c + f - column k) (l)
1						331,333
2						20,772
3						
4						46,278
5						
6						
7						
8						
9	15,655				15,655	185
10						129,726
11						242,132
12						432,952
13						
14						1,113,438
15						
16	1,300				1,300	326,004
17						163,634
18	15,440				15,440	
19	1,375				1,375	77,455
20						
21						
22						20,969
23						198,735
24						0
25						37,670
26						
27						
28						72,946
29	4,000				4,000	48,309
30						
31						
32	37,770	0	0	0	37,770	3,262,538
33						

EMPLOYEES AND COMPENSATION

Line Number	NATURE OF OCCUPATION (a)	Number of Employees Dec 31 (b)	Total Compensation for year (c)	Water Dept. (d)	Other Depts. (e)
1	Superintendents	1	94,076	47,038	47,038
2	Source of Supply Employees				
3	Purification System Employees				
4	Pumping System Employees				
5	Transmission Employees				
6	Distribution Employees	4	209,883	209,883	
7	Other Outside Employees				
8					
9					
10	Store House Employees				
11					
12	Shop Employees				
13					
14					
15	Customers Accounting Dept.				
16	Meter Readers				
17	Collectors				
18	Other Employees- Office Mgr	1	48,727	48,727	
19					
20	General Office Employees				
21	Accounting Dept				
22	Treasury Dept				
23	Legal Dept				
24	Engineering Dept				
25	Purchasing Dept				
26	Other General Office Employees				
27					
28					
29	General Officers				
30					
31	Total Officers and Employees	6	352,686	305,648	47,038

Where compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are covered by returns in column (e).

**Superintendent salary is shared 50% with the Wastewater Division, as he also serves in the same superintendent capacity

Utility Name: Town of Bar Harbor

Year of Report:

December 31, 2020

CLASSIFICATION OF CUSTOMERS

Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS		
		Metered (b)	Unmetered (c)	Total (d)
1	Residential	1,249	3	1,251
2	Commercial	415	84	499
3	Industrial	40	2	42
4	Governmental	51	8	59
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	1,755	97	1,851

SOURCE OF SURFACE WATER SUPPLY

Line No.	Name and Location	Area of Watershed	Storage Capacity in Thousand Gallons		Est. Daily Yield in Dry	Draft During Year		
	of Reservoir	Sq. MI			Year in Thousand Gal.	Av. Daily in Thousand Gal.	Max. Daily in Thousand Gal.	Total Annual Withdrawal in Thousand Gallons
	(a)	(b)	Above Intake (c1)	Usable Storage* (c2)	(d)	(e)	(f)	(g)
1								
2	Eagle Lake, Bar Harbor	3.6	2,841,220	2,130,930	250,000	847	2,293	346,773
3		436 Acres	22 ft	17 ft				
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
Total			2,841,220	2,130,930	250,000			346,773

* Usable storage is the volume of water that can be utilized without experiencing unacceptable hydraulic or operational issues.

SOURCE OF GROUNDWATER SUPPLY

Line Number	Description of Source (a)	Bedrock or Overburden?	Depth (feet)* (b)	Diameter (inches) (c)	Yield in Thousand Gallons per day (d)	Pumping Method** (e)	Total Annual Withdrawal Thousand Gallons (f)
1	Springs					None	
2							
3							
4							
5							
6	Shallow Wells (100 feet or less)					None	
7							
8							
9							
10							
11							
12	Deep Wells (over 100 feet, specify if artesian)					None	
13							
14							
15							
16							
17							
18	Infiltration Galleries/collecting walls/other (specify)					None	
19							
20							
21							
22							
23							

*For infiltration galleries, state length in feet instead of depth, under column (b)

** Direct suction, air-lift or deepwell pump

DISTRIBUTION RESERVOIRS, STANDPIPES AND TANKS

1. Show the requested information concerning structures employed for storage of water in connection with the distribution system.

2. In column (f) indicate whether zone is high pressure, low pressure or other characteristics.

Line Number	Name or Location (city, village or town) (a)	Classification (earth, steel, conc) (b)	Open or Covered (c)	Capacity in thousand gallons (d)	Maximum Number of Day's Supply (e)	Service Zone Supplied (f)
1	Duckbrook - 1936	Riveted Steel	Covered	528	1	100% Coverage
2	Jackson Lab - 1968	Riveted Steel	Covered	500	1	100% Coverage
3	Duckbrook - 2001	Concrete	Covered	500	0.5	100% Coverage
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

WATER TREATMENT

FOR EACH SUPPLY, CHECK AND/OR SPECIFY THE TYPE OF TREATMENT USED

Line Number	Name of Source	Chlorination	Fluoridation	Flocculation/Coagulation	Sedimentation	Filtration	Iron/Manganese Removal	Lead/Copper	Other Treatment (specify)
1			1964					Lime, CO2	2013
2	Eagle Lake(surface supply)	x	x			Waiver		x	x
3								(pH corrosion	Ultraviolet
4								control)	(Stage 2 Disinfection
5									by products rule)
6									
7									
8									
9									
10									
11									
12									

FEET OF TRANSMISSION AND DISTRIBUTION MAINS

Explain any important items included in column (f)

Line Number	Kind of Pipe (Galvanized, Cast Iron, Ductile, etc) (a)	Diameter in inches (b)	In Use First of Year (c)	Added During Year (d)	Retirements during Yr (e)	Adjustments Dr. (or Cr.) during Yr (f)	In Use End of Year (g)
1	Transmission	24	1,280				1,280
2		20	9,770				9,770
3		16	8,230				8,230
4		14	2,660				2,660
5		12	5,819				5,819
6							
7							
8							
9	Total Transmission		27,759	0	0	27,759	27,759
10	Distribution	1.5	932				932
11		2	22,113	140	100		22,153
12		3	14,488				14,488
13		4	9,953	280			10,233
14		6	41,477	120			41,597
15		8	39,435				39,435
16		10	15,337				15,337
17		12	8,714				8,714
18		16	1,842				1,842
19							
20							
21							
22							
23	Total Distribution		154,291	540	100	154,731	154,731

FIRE HYDRANTS

1. Show the requested information concerning fire hydrants used in furnishing water for public and private fire protection.

2. If respondent gives fire protection without direct charge, the hydrants used for such purpose should be so designated by appropriate footnotes.

Line Number	Location (a)	Size of Hydrant (valve opening) inches (b)	Diameter of Plugs to Main inches (c)	Number of Hydrants in Service					
				At Beginning of Year		Added during year (f)	Retired during year (g)	At End of Year	
				Company Owned (d)	Not Co. Owned (e)			Company Owned (h)	Not Co. Owned (i)
1	Public Hydrants	6	6	106				106	
2	Private Hydrants	6	6		25	3			28
3									
4	Sprinklers								
5		1			2				2
6		1.5			13				13
7		2		1	18	1		1	19
8		3		1	4			1	4
9		4		1	25	3		1	28
10		6		4	62			4	62
11		8			2				2
12	Total Sprinklers			7	126	4		7	130

SERVICE PIPES

1. Show the requested information concerning the service pipes used in the delivery of water from the distribution mains.

2. State in a footnote upon what basis, if any, consumers are charged for the installation of services.

3. If the respondent owns the services from the main to the curb or property line, classify such services as "owned by respondent."

Line Number	Diameter, in. (a)	Number at Beginning of Year (b)	Added During Year (c)	Retired During Year (d)	Number at End of Year		
					Total (e)	Active (f)	Inactive (g)
1	Owned by Respondent						
2	3/4"	1174	8	3	1179	1169	10
3	1"	498	1		499	493	6
4	1.5"	62			62	61	1
5	2"	105	1		106	103	3
6	3"	3			3	3	0
7	4"	39			39	38	1
8	6"	10			10	9	1
9							
10							
11							
12							
13							
14	Total	1891	10	3	1898	1876	22
15	Owned by Consumers						
16							
17							
18							
19							
20	Total						

CONSUMER'S METERS

1. Show the requested information concerning consumers' meters in service or in stock during the year.

Line Number	Size, in. (a)	Number of Meters in Service				Number in Stock at End of Year (f)	Number Purchased During Year (g)	Number Condemned or Sold during Year (h)
		Beginning Year (b)	Installed During Year (c)	Removed During Year (d)	End of Year (e)			
1	Owned by Respondent							
2	5/8"	1293	165	161	1297	63	156	147
3	3/4"	278	42	34	286	50	56	35
4	1"	136	22	22	136	11	14	20
5	1.5"	47	8	8	47	2	6	6
6	2"	54	13	13	54	2	2	4
7	3"	18	2	2	18			
8	4"	5			5			
9	6"	2			2			
10								
11								
12								
13								
14								
15								
16								
17	Total	1833	252	240	1845	128	234	212
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

WATER PRODUCTION AND CONSUMPTION

1. Show quantities of water produced and purchased and the quantities delivered to consumers and lost or unaccounted for during the year. Where estimates are used, the basis thereof should be set forth in a footnote.

Line Number	Month (a)	Thousand Gallons Delivered to Mains				
		Purchased (b)	Groundwater		Surface Water	
			By Pumping (c)	By Gravity (d)	By Pumping (e)	By Gravity (f)
1	January					25,015
2	February					18,189
3	March					21,141
4	April					20,825
5	May					23,719
6	June					37,131
7	July					44,553
8	August					50,638
9	September					40,417
10	October					30,940
11	November					17,569
12	December					16,638
13	Totals	0	0	0	0	346,775
14						
15	Total PRODUCTION WATER					THOUSAND GALLONS 346,775
16						
17	Total REVENUE WATER (Page W-3, line 20, col. e)					245,463
18						
19	Balance as NON-REVENUE WATER		Percent:	29.22%		101312
20						
21	Description and estimated consumption of Non-Revenue Water					
22	Utility Usage-at source/treatment plants					6000
23	Utility Usage-flushing hydrants	Number flushed:		250		7500
24	Utility Usage-bleeders	Number in use:		5		13000
25	Utility Usage-meter bench	Number meters tested:		0		
26	Utility Usage-other purposes (specify):					
27	Summer water main flushing					7000
28						
29						
30	Fire Protection	Number of hydrant-using fires:		20		50
31	Main Breaks	Number of breaks:				
32	Service Line losses before meters	Number of cases:				
33	Other Non-Revenue uses/losses (specify):					
34						
35						
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)					33550
37	Unaccounted for Non-Revenue Water					67762
38	Unaccounted for Non-Revenue Water (Percent)					20%
39						
40						
41	System DEMAND Data	Quantity (mgd)		Date		
42	Average Daily Demand:	0.947				
43	Maximum Day Demand:	2.293		7/31/2020		
44	Peak Hour Demand:	2.155		10/8/2020		

Remarks

3

NOTE: Non revenue water is water that was produced and used but didn not produce water revenues:unaccounted for non revenue water is a subset of this.

Prior years line 37 Unaccounted for water (000) gallons

CY 2019 - 54.848 or 15.0%

CY 2018 - 41.179 or 11.0%

CY 2017 - 44.887 or 13.1%

SYSTEM INFRASTRUCTURE ASSESSMENT SECTION

INFRASTRUCTURE SURCHARGE REVENUE SUMMARY

1. This page must be filled out by any water utility that are charging an Infrastructure Surcharge

Line No.	Rate Class (a)	Amount Collected from Surcharge (b)	Expected Surcharge Collection (c)	\$ Difference (d)	% Difference (if difference exceeds 20%, provide explanation below) (e)
1					
2	Public Fire Protection			0	#DIV/0!
3	Private Fire Protection			0	#DIV/0!
4	Residential			0	#DIV/0!
5	Commercial			0	#DIV/0!
6	Industrial			0	#DIV/0!
7	Public Authorities			0	#DIV/0!
8	Other			0	#DIV/0!
9	Total	0	0	0	#DIV/0!
10					
11	Explanation of Differences Greater than 20%				
12					
13		Not Applicable			
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

Capital Reserve Account Summary

1. This page must be filled out by any water utility that have placed rates into effect that include funding for a Capital Reserve

Line No.	Beginning Balance (a)	Additions to Account (b)	Deduction from Account (c)	Ending Balance (g)
1				
2		Not Applicable		
3				
4				
5				

Detail of Deductions from Account

	Project Description (should match description in SIA filed with the Commission)	Amount Spent from Reserve Account
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total (Must equal total deductions from above)	

SYSTEM INFRASTRUCTURE ASSESSEMENT REPORT - UPDATE

1. This page must be filled out by any water utility that have placed rates into effect that include either a Capital Reserve Account or Infrastructure Surcharge pursuant to Chapter 675.

Line No.	Project Name (a)	Total Cost from Previous Year (b)	% Complete (c)	Actual Cost (d)	Cost Index (most recent update) (e)	Percent Increase/Decrease (f)	Revised Cost to Complete (g)	Revised Total Cost (h)	Number of Customers for Year (i)
1									
2		Not applicable							
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									